DIVISION OF ACCOUNTING REPORTING
TAX ADMINISTRATION SECTION
REVENUE GENERATED FROM DESK REVIEWS

Estate Tax Revenue From Desk Reviews

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
2007	$ 52,308	$ 129,454	$ 1,274,999	$ 1,228,559	$ 1,002,808	$ 133,292	$ 1,248,004	$ 352,105	$ 200,300	$ 1,228,217	$ 1,130,367	$ 14,556	$ 7,994,969
2008	$ 34,987	$ (577,395)	$ 354,863	$ (990,977)	$ 96,566	$ 259,535	$ 426,024	$ 567,572	$ (311,681)	$ 398,437	$ 537,333	$ 162,486	$ 957,750
2009	$ 50,971	$ 123,991	$ 1,303,721	$ 466,853	$ 100,051	$ 127,142	$ (2,982)	$ 48,482	$ (13,321)	$ 316,477	$ 27,957	$ 34,991	$ 2,584,333
2010	$ 65,543	$ 270,895	$ (5,676)	$ 39,268	$ 57,533	$ 223,827	$ 2,561	$ 58,417	$ 18,782	$ 439,408	$ 68,694	$ 477,037	$ 1,716,289
2011	$ (101,741)	$ 90,879	$ 75,895	$ 8,036	$ 171,657	$ 390,479	$ (182,569)	$ 67,067	$ 13,988	$ (186,988)	$ 201,557	$ 20,094	$ 568,354
2012	$ 8,732	$ 9,843	$ 10,639	$ (489)	$ 173,880	$ 103,833	$ 58,022	$ 13,651	$ 8,633	$ 9,542	$ 12,398	$ 5,004	$ 413,688
2013	$ (64,427)	$ 35,686	$ 7,405	$ 2,650	$ 2,113	$ 160,807	$ 13,416	$ 15,320	$ 10,913	$ 5,467	$ (2,665)	$ 4,974	$ 191,659
2014	$ 3,558	$ 13,996	$ 68,690	$ 74,241	$ 73,605	$ 29,075	$ 9,874	$ 12,622	$ 8,490	$ 1,874	$ 4,516	$ 2,003	$ 302,544
2015	$ 2,841	$ 14,073	$ 9,993	$ 56,791	$ 10,955	$ 3,333	$ 31,466	$ 9,799					$ 139,251
												ACCUMULATIVE TOTAL	**$ 14,868,837**

Inheritance Tax Revenue

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
2007	$ 100,022	$ 37,261	$ 47,935	$ 810	$ 6,027	$ 8,631	$ 22,067	$ 74,091	$ 137,672	$ 11,108	$ 68,951	$ 54,261	$ 568,836
2008	$ 96,390	$ 3,152	$ 2,716	$ 299	$ 15,063	$ 100	$ 24,981	$ 115,625	$ 531	$ 25,686	$ 100	$ 4,169	$ 288,812
2009	$ 3,887	$ 10,075	$ 15,964	$ 12,279	$ 1,519	$ 13,462	$ -	$ 6,216	$ 250	$ 48,755	$ 250	$ 18,024	$ 130,681
2010	$ 79,205	$ 250	$ 11,494	$ 4,733	$ 75,100	$ 1,655	$ 10,390	$ 140	$ 100	$ 17,227	$ 300	$ 200	$ 200,794
2011	$ 200	$ -	$ 3,250	$ 249	$ 159,603	$ 1,475	$ 164,289	$ 11,989	$ 73,576	$ -	$ -	$ 24,921	$ 439,552
2012	$ 14,265	$ 33,477	$ 89	$ 125	$ 5,799	$ 10,791	$ 87,558	$ 827	$ 9,775	$ 7,036	$ 48,641	$ 9,508	$ 227,891
2013	$ 12,379	$ 1,863	$ 485	$ 47,153	$ 14,411	$ 1,778	$ 25	$ -	$ -	$ 100	$ 69,539	$ 7,481	$ 155,214
2014	$ 433	$ 300	$ -	$ 419	$ 6,222	$ -	$ -	$ 69,305	$ -	$ 123,166	$ -	$ -	$ 199,845
2015	$ -	$ 7,719	$ 608	$ 24,428	$ 6,608	$ -	$ 4,434	$ 122,828					$ 166,625
												ACCUMULATIVE TOTAL	**$ 2,378,250**

Footnotes:

Estate Tax:

July 2015 report was updated on 8/21/2015 due to a late July transaction.
The Economic Growth and Tax Relief Reconciliation Act of 2001, phased out the state death tax credit over a four (4) year period beginning January 2002.
Effective January 1, 2005, the state death tax credit has been eliminated.
For decedents that die on or after January 1, 2005, there is no longer a requirement to file a California Estate Tax Return.
This revenue is generated by staff's review of the California tax return, typically from errors in calculating the tax amount, interest, and/or penalty, an error in proration of estate tax credit between states, math errors, or comparison of IRS data shows failure to report accurate tax due to the state.
January's 2011 Estate Tax figure is from amended returns or reductions

Inheritance Tax:

For decedents that died on or prior to June 8, 1982, the SCO continues to collect the Inheritance Tax.
Revenue is generated from staff's review of 1) new tax returns, typically when an heir is attempting to sell real property still in the name of the decedent who died prior to 1982 and 2) Review of existing account receivables and staff taking additional collection efforts.